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Manitoba

Annual Report 1989 - 90

Rural Development

Conservation
Districts
of Manitoba

Minister of
Rural Development

Legislative Building
Winnipeg, Manitoba, CANADA
R3C 0V8

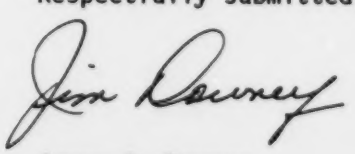
His Honour George Johnson
Lieutenant Governor of Manitoba
235 Legislative Building
Winnipeg, Manitoba
R3C 0V8

May It Please Your Honour:

It is my pleasure to present to you The Annual Report of the Conservation Districts of Manitoba for the fiscal year ending March 31, 1990, together with the audited financial statements of the Districts for the same period.

This marks the first year that an Annual Report of the Conservation Districts has been prepared under the authority of the Department of Rural Development. It was prepared under the direction of my predecessor, the Honourable Jack Penner.

Respectfully submitted,



James E. Downey
Minister

Manitoba

Deputy Minister of
Rural Development

Legislative Building
Winnipeg, Manitoba, CANADA
R3C 0V8

Honourable James E. Downey
Minister of Rural Development
333 Legislative Building
Winnipeg, Manitoba
R3C 0V8

Dear Sir:

It is with pleasure that I submit to you the 1989-90 Annual Report of the Conservation Districts of Manitoba.

The transfer of the Conservation Districts Authority from Manitoba Natural Resources to the Department of Rural Development in 1989 demonstrates provincial commitment to the concept of sustainability and supports the integration of our economic and environmental resources.

Respectfully submitted,

David Tomasson
Acting Deputy Minister

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REPORT OF THE DEPUTY MINISTER

Early this year, the Conservation Districts Authority (CDA) was transferred to the Department of Rural Development with the goal of enhancing closer co-operation between the various services the Department extends to its rural partners.

The CDA, which has as its mandate to:

* encourage the establishment of Conservation Districts;
* provide program and implementation assistance to Districts;
* co-ordinate or provide planning service to existing Districts; and
* act as secretariat to the Conservation District Commission,

continued to work with municipal councils, District residents and locally appointed Boards to provide for the conservation, control and prudent use of resources, while respecting and protecting the rights of individual landowners.

Activities carried out in 1989-90 and accomplishments achieved under the Conservation Districts program are reported by District later in this report and it is a pleasure for me to acknowledge the efforts put forth by local boards and community stakeholders in support of environmental sustainability and resource conservation management.

Interest in the conservation district program continued with one District formed and four other watershed areas expressing interest.

PEMBINA VALLEY CONSERVATION DISTRICT

Efforts by local municipal councils to establish the Pembina Valley Conservation District were realized on October 2, 1989 with the passing of Order in Council Number 1094. The District, the second largest in Manitoba, encompasses all the lands of the Rural Municipalities of Lorne, Louise, Thompson and Pembina. The incorporated towns and villages within the District are not included at this time, but the option remains open for future participation.

Concern over the continual degradation of the soil and water resources of the area was the catalyst in bringing the four rural municipalities

together. The District is therefore expected to bring forward programs to address these issues as well as programs which support other resource and economic issues.

A major initiative of the Pembina Valley Conservation District Board, in co-operation with its member municipal councils and ratepayers, will be the development of an Resource Management Strategy which will establish a twenty year vision and a five year program.

Activities of the newly elected board included the selection of a location for their office and the hiring of staff. The District also developed and carried out a modest budget of $13,000 to March 31, 1990.

UPPER ASSINIBOINE

The municipalities in the Shoal Lake area of Manitoba continued discussions which began in the fall of 1987. Early in the new fiscal year, after a series of public meetings held the previous fall, a major restructuring of the proposed district became necessary. The Rural Municipalities of Ellice, Shoal Lake, Miniota, Birtle, the Town of Birtle and the Villages of Shoal Lake and St. Lazare agreed to a proposal to form a district. The proposal was reviewed and supported by the Conservation Districts Commission and approval to establish the district was received from the Provincial Land Use Committee of Cabinet late this year.

INTERMOUNTAIN

Municipalities in the Intermountain (West Dauphin) area have been holding discussions regarding a proposed district. The southern portion of the Local Government District of Mountain also joined negotiations with the Intermountain group when efforts to establish a district in the Swan River area failed to materialize. Water and soil management and conservation are the major concerns and drainage, as part of water management, has major implications as to costs. The CDA was asked to prepare a report which would evaluate the cost implications of the drainage system and its effect on member municipalities. A special committee consisting of members from participating rural municipalities was formed to review reports and proposals and report back to councils. The drainage study is expected to be ready for committee review early in the new fiscal year.

ROSEAU RIVER

Discussions with the Rural Municipality of Franklin and the Local Government Districts of Piney and Stuartburn in the Roseau River area which began late last year continued. The municipalities are seeking a preferred mechanism for dealing with inter-municipal water problems, and a variety of

soil management and resource concerns. After a tour of one of the existing conservation districts to review some of the district accomplishments, the Roseau River municipalities requested a review of drainage costs. Based on this review and discussions with the Minister, the municipalities are considering the viability of forming a district which would leave drainage responsibilities with the Province and member municipalities. Further discussions are planned for early in the new fiscal year.

BROKENHEAD

Interest in the conservation district program was also expressed in the Brokenhead and Reynolds areas. These requests will be examined in conjunction with Planning District activities currently underway in these areas.

CONSERVATION DISTRICTS COMMISSION

Section 3(1) of The Conservation Districts Act requires the continuance of the Conservation Districts Commission whose mandate it is to provide advice and make recommendations to the Minister in respect to the Act, Resource Management Plans, and district operations and budgets including various financial and administrative matters. The Commission is further required to provide advice and guidance to the district boards.

In 1989-90, the Commission:

- reviewed and approved the conservation district programs and recommended provincial grant allocations;

- reviewed and made recommendations to the districts' emergent program;

- initiated a request to review the Hansen Creek project which resulted in considerable cost savings and an environmentally sensitive project;

- spearheaded efforts to develop a coordinated multi-disciplinary land use strategy for the Big Grass Marsh in cooperation with stakeholders such as Ducks Unlimited, Prairie Farm Rehabilitation Administration, the District Board and the Province;

- recommended that Phase II of the Cooks Creek Diversion be delivered as a drainage project through the Department of Natural Resources;

- recommended approval of the Upper Assiniboine Conservation District;

- encouraged districts to take full advantage of all sources of external funding complementary to their program;

- sponsored and participated in a workshop with the conservation district boards in order to develop or refine policy matters common to all districts;

- encouraged the districts to target programming to address the recent drought conditions;

- toured the newly established Pembina Valley Conservation District in order to gain an insight and a better appreciation of the issues confronting the District;

- recommended approval of the Whitemud Watershed Conservation District Management Plan.

This year, Derek Doyle resigned as Commission Chairman, Don Webster from Agriculture replaced Crawford Jenkins, Bud Birch from the Union of Manitoba Municipalities replaced Fred Kolesar, Kurt Schmidt continued to represent Conservation District Boards and Ted Poyser continued as a citizen member.

The following District reports display District commitment to incremental and long term resource management.

FINANCIAL SUMMARY

CONSERVATION DISTRICTS EXPENDITURES 1989/90 SUMMARY

DISTRICT	PROVINCIAL GRANT	DISTRICT SHARE	EXTERNAL FUNDS	TOTAL
Whitemud	$ 832,128	$ 229,025	$ 59,192	$1,120,345
Turtle River	486,610	177,806	61,997	726,413
Alonsa	191,600	65,463	3,023	260,086
Turtle Mountain	244,119	89,340	37,928	371,387
Cooks Creek	233,476	185,929	--	419,405
Pembina Valley	10,178	3,393	--	13,571
	$1,998,111	$ 750,956	$ 162,140	$2,911,207

NOTE: Provincial grant figures are adjusted to reflect district receivables or payables at year end.

District funds include municipal levies and grants and landowner contributions, etc.

External funding includes contributions under federal or provincial programs such as Agri-Food and Career Start, or from private sources such as Ducks Unlimited Canada.

The above figures reflect Provincial and Conservation District contributions to the works program based on the cost-sharing policy, commission directives and local Board policy.

DISTRICT REPORTS

WHITEMUD WATERSHED CONSERVATION DISTRICT

The Whitemud Watershed Conservation District, incorporated in March 1972, includes approximately 711,495 ha. extending from Carberry north to Kelwood, and from Portage Diversion west toward Minnedosa.

The area includes portions of 15 municipalities and three towns. There are eight sub-districts, determined by the drainage basins of the major tributaries of the Whitemud River. There are 67 sub-district members who act in an advisory capacity to the main Board, with each committee chairperson sitting on the Board.

WHITEMUD WATERSHED CONSERVATION DISTRICT
BOARD MEMBERS 1989/90

Sub-district	Chairperson	Address
#35 - Rat Creek	James Knight	MacDonald
#36 - Westbourne Drain	Robert Rodgers	MacGregor
#37 - Squirrel Creek	Minnie Parynuik	MacGregor
#38 - Pine Creek	Harold Manns	Carberry
#39 - Central Whitemud	Glenn Montgomery	Neepawa
#40 - Upper Whitemud	Robert Drysdale	Brookdale
#42 - Big Grass Marsh	Einar Sigurdson	Langruth
#43 - Big Grass River	Henriette Kleemola	Langruth
Board Chairperson	Kurt Schmidt	Glenella
Government Appointee	Dr. K. I. Johnson	Gladstone

SUMMARY

The Board completed a draft resource management plan in 1989 which outlines a five-year strategy for soil, water and wildlife programs. Public meetings were held in MacGregor, Gladstone and Neepawa to review the draft plan and the final plan was approved by the Minister in March, 1990.

A multiple-use resource management plan for Big Grass Marsh was initiated in 1989. The plan will identify several options for water storage in Big Grass Marsh and will take into consideration agricultural and wildlife interests.

This year's program reflected the Board's continued commitment to soil and water conservation. Water storage projects were a Board priority, with the construction of twelve small dams in 1989. A combination habitat improvement/water conservation program for wetlands was introduced this year. Soil erosion prevention programs included the Forage Assistance, Field Shelterbelt, and Grassed Runway programs. Agri-Food projects' funding, through the Economic and Regional Development Agreement (ERDA) assisted soil demonstration projects such as zero tillage and salinity management.

TOTAL EXPENDITURES 1989/90

ACTIVITY	EXPENDITURE
Water Management	$ 604,249
Crossing Repairs & Replacement	83,385
Soil Conservation	103,685
Habitat, Wildlife & Fisheries	17,394
Public Education/Extension	27,203
Water Storage Program	101,755
Big Grass Marsh Management Plan	37,668
Water Management Strategy	5,000
Agri-Food	31,726
Board Programs (100%)	5,224
Administration	103,056
TOTAL	$1,120,345

A more detailed list of expenditures will be found in the Auditor's Report in Appendix A.

WATER MANAGEMENT

The Board's water management program includes the responsibility for the maintenance and reconstruction of 1,000 miles of man-made drains. It also includes the repair and replacement of bridges and culvert crossings (1,000 in total). Other water management activities include construction of grassed runways to prevent soil erosion, small dam construction to store water, shale trap installations to prevent channel sedimentation, and flood water retention projects.

In addition to an annual drain maintenance program and crossing repair/ replacement program, each sub-district (S.D.) implemented one or more specific projects within its area.

S.D.35: The Perch Creek drainage improvement project was completed in 1990 with drain seeding and berm protection. Brushing works on Rat Creek were completed south of MacDonald. Trees were planted along Rat Creek as a demonstration. Two small dams were constructed on Rat Creek north of MacDonald.

S.D.36: The Bagot, Image Creek and Beaver Creek drains were upgraded. Hayland along portions of the Westbourne and Beaver drains was renovated. The Lloyd water storage project was constructed in 1989 as a cooperative project between the RM of North Norfolk, the landowner and the District.

S.D.37: Drain reconstruction works on one mile of the Beaudin Project were completed and the Rodgers water storage project was completed demonstrating water conservation in the upland region of S.D. 37.

S.D.38: Major works included crossing repairs, weed and brush control, and drain maintenance.

S.D.39: Grassed runways were constructed on 2.25 miles to prevent water erosion on steep sloped land. Five small water storage dams were constructed which included nesting islands for waterfowl.

S.D.40: Maintenance of grassed runways and the construction of ten wetland water storage projects, including twenty-seven duck nesting islands, were the main programs. The drought of 1989 allowed work in wetlands that had never been dry before.

S.D.42: Drain maintenance was the priority of S.D. 42. The Kyle water storage project was completed on the Jordan Drain.

S.D.43: The Grass River double dyke project is 90% complete with only one mile to complete up to Waldersee in 1990. Two shale traps were constructed on Birnie Creek, two small dams were installed on the Jumping Deer Drain, and one dam was constructed on Grass River.

SOILS CONSERVATION

Forage Seed Assistance Program

In total 331 forage applications were approved and 8,175 acres of seed were distributed at a cost of $70,979.46. Cost were shared approximately 25% landowner and 75% District.

Field Shelterbelt Program

There were 81.25 miles of new plantings, 16.25 miles of wildlife

plantings, 10.25 miles of replants and .5 miles of drain protection planting for a total of 108.25 miles in 1989. The total project cost was $53,914.69. Agri-Food funding assisted with shelterbelt maintenance. Landowners paid $150.00 per mile for a field shelterbelt.

Rosedale Demonstration Farm

Rosedale Farm is a demonstration site for soil and water management on 3/4 of a section of steep sloped escarpment land. Through land use management, it is demonstrating to local landowners that wind and water erosion can be controlled on the steep slopes of the Riding Mountain escarpment and that conservation efforts can be profitable as shown by a net profit exceeding $2,700.

WILDLIFE HABITAT AND FISHERIES

Wildland Habitat Preservation

Three new wildlands projects were established preserving 70 acres of habitat with signs erected at each project site. The District has 76 wildland projects totalling over 4,400 acres. In 1989, the program cost $12,300.94.

Conservation Corridor Program

The RMs of North Cypress, Langford, Minto and Odanah established over 140 miles of undeveloped road allowances. Signs will be installed in 1990 to designate these corridors. Total cost was $5,093.20.

PUBLIC EDUCATION

The Board's resource education program for Grade 5 and 6 students provided additional information to 11 schools in the district. Tours were held with the Riding Mountain Biosphere Reserve committee and with Natural Resource Institute students from the University of Manitoba.

OTHER PROGRAMS

Big Grass Marsh Multiple-Use Management Plan

In 1989, the Board hired consultants to prepare a management plan proposal for the Big Grass Marsh. The plan will identify several options for water storage and will take into consideration agricultural and wildlife interests. Cost sharing was contributed by the Board ($4,542.59), 1989/90 Province of Manitoba ($3,125), P.F.R.A. ($10,000), Ducks Unlimited ($10,000), Department of Natural Resources ($5,000), and Department of Rural Development ($5,000). The plan will be completed by 1990.

Resource Management Plan

The Board prepared a draft resource management plan in 1989 and public meetings were held to get feedback. The final plan which outlines a five-year strategy for managing the District's soil, water and wildlife resources will be available early next year.

Agri-Food Soil Conservation Program

A federal-provincial Agri-Food program provides the District with funding for soil conservation demonstration projects. Projects include minimum tillage, shelterbelt maintenance, sweet clover ploughdown, salinity management, critical area treatment and small dams. Program expenditures were $31,726.04 in 1989.

ADMINISTRATION

This program includes staff salaries and expenses, remuneration for the Board and sub-district members, rent and operating costs.

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

The Turtle River Watershed Conservation District, incorporated in 1975, includes approximately 235,000 ha. Located between the Riding Mountain Escarpment and Lake Dauphin, the District encompasses the combined drainage areas for the Turtle and Ochre Rivers. Included in the District are: all of the Rural Municipalities of Ste. Rose du Lac and Ochre River; the Villages of McCreary and Ste. Rose; part of the Rural Municipalities of Dauphin, McCreary, Lawrence and Rosedale; as well as part of the Local Government District of Alonsa.

TURTLE RIVER WATERSHED CONSERVATION DISTRICT
BOARD MEMBERS 1989/90

Sub-District	Chairperson	Address
#44 - Upper Turtle River	Dean Allan	McCreary
#45 - Lower Turtle River	Herman Schroeder	Ochre River
#46 - Ochre River	Gordon McIntyre	Ochre River
Board Chairman	Barry Durston	Dauphin
Provincial Appointee	Lang Musgrave	McCreary

Note: Gordon McIntyre, Sub-District #46 Chairman, replaced Ron Brook who passed away suddenly in June, 1989. His dedication to conservation and his presence will be sadly missed.

SUMMARY

The District is presently coming to the end of its soil and water management (Agri-Food) program and is gearing up for the new "Farming for Tomorrow" program.

The District's Resource Management Plan received Ministerial approval at an official signing ceremony which was held in September, 1989. The first step of the District's water management plan, the Drain Inventory, began this year. Sub-District members were assigned individual areas within their own sub-district. Each member was then responsible for identifying and classifying all drains within their areas. The next step will be to have each member inspect their area with the sub-district chairman, a representative from Engineering & Construction Branch, and the District foreman. This will provide for consistency in classifying all drains.

To further enhance the efficiency of labour crew operations, the District has purchased a yard tractor, disc and harrows, as well as a compactor and post hole auger.

The District has, and is enjoying the use of qualified assistance through the On-Site Program, a joint effort between Energy Pathways Inc., Employment & Immigration Canada, and the employers. It allows for graduates to obtain training through the sponsoring employer, for a period of six months. Darrell Reschke, with a degree in Agriculture and Glenda Pedersen, with a degree in Environmental Studies, spent six months with the District undertaking a multitude of projects. Michael Boychuk, with a degree in Environmental Studies, will begin a six month term with the District in the new fiscal year.

TOTAL EXPENDITURES 1989/90

ACTIVITY	EXPENDITURE
Water Management	$250,332
Crossing Repair & Replacement	161,496
Soil Conservation	26,207
Multiple Resource Projects	21,347
Public Education & Extension	10,362
Recreation Projects	28,678
Wildlife Projects	10,586
Agri-Food Projects	31,557
Program Evaluation	1,593
Soil Conservation Videos	6,736
Summer Student Program	4,386
Administration	136,290
Depreciation	12,188
Purchase of Assets & Inventory	24,655
Total	$726,413

A more detailed list of expenditures will be found in the Auditor's Report in Appendix B.

WATER MANAGEMENT

On behalf of the District, Engineering & Construction Branch delivered the Amman Drain reconstruction project and the reconstruction of Weir #4 and the Wilson Creek. Drain maintenance works were undertaken by the District labour crew. Work was done at three locations to stabilize stream banks at a total cost of $2,493.

As a follow up to the report titled "River Channel Erosion below the Manitoba Escarpment", the Engineering & Construction Branch has been able to provide site specific recommendations for other actively eroding fan areas. The District will be priorizing these areas and undertaking works to stabilize the more sensitive locations.

In addition to the 30 crossings replaced by the District labour crew, approximately 60 were repaired.

SOIL CONSERVATION

Forage Program: The forage assistance program is designed to minimize soil erosion. In its 12th year, 72 producers participated in the program with 1,712 acres being seeded down to forage. Costs for this program were shared at 75% District, 25% landowner.

Bufferstrip Program: This was the second year for this program which attracted one landowner who will establish 25 acres of bufferstrip. Costs were shared at 75% District, 25% landowner.

Saline Soil Program: The saline rehabilitation program involved three landowners seeding down a total of 70 acres of saline soil areas. Costs were shared 75% District and 25% landowner.

Grassed Waterway: In 1989, four grassed waterways were constructed. The objective of the program is to stabilize existing on-farm water channels and to encourage the establishment of grassed waterways to prevent channel and soil erosion on adjacent lands. Costs were shared 75% Province, 25% District.

Flax Strip Program: In 1989 the District purchased 2 BONCO Flax Strip seeders and attachments. A total of 530 acres of flax strip were seeded down on five summerfallowed fields. The flax strips are designed to keep the topsoil from blowing away as well as trapping snow thus providing moisture in spring.

Edwards Drill: The District has recently purchased an Edwards Zero Till drill which will be leased out to the "Farming for Tomorrow" conservation program.

RECREATION

In its first year, the recreation program included two projects.

Turtle River Boat Launch: This year's works involved the construction of an access on land purchased previously. Construction of the boat launch will be done through the Manitoba Small Crafts and Harbours program.

Ochre Beach Canal Cleanout and Boat Launch: Most works on the canal and launch were done in 1989 with only minor works remaining in 1990.

MULTIPLE RESOURCE PROJECTS

This year the District purchased a quarter section of multi-resource land along the Riding Mountain National Park and at the headwaters of the Ochre River, from Dr. W. G. Ritchie. The Manitoba Habitat Heritage Corporation provided a $5,000 grant to assist with this purchase.

In cooperation with the Manitoba Fisheries Branch, the District undertook a Water Quality Improvement and Streambed Stabilization project along the Crawford Creek, adjacent to the half section of land previously purchased by the District. This work involved the installation of a series of drop structures (Pool & Riffles) to stabilize a sensitive reach of the Crawford Creek.

WILDLIFE

Wildlife Incentive Program: A one time payment of $300 is being offered to local landowners under the Wildlife Incentive Program in return for leaving certain land untouched for wildlife and other conservation benefits. To date, nine people have been signed up to conserve a total of 650 acres of wildlife habitat.

Conservation Corridors: The RMs of Ste. Rose, Ochre River and McCreary, are cooperating with the District and have recently entered into agreements whereby selected road allowances will be designated and left in their natural state for conservation benefits.

PUBLIC EDUCATION

The annual Conservation Farm Family Award went to the Edwin Harman family of Ochre River.

Representing the District in the Manitoba Conservation District Association Youth Speaking Competition was Jody Smith of McCreary.

National Soil Stewardship Week activities included: Letter to the Editor contest; mall displays; newspaper, radio and television coverage; and distribution of hand-out material.

The District continued its tree planting program with approximately 25 Grade 5 and 6 students participating in the planting of 1,000 trees to enhance wildlife habitat, stabilize erodible areas and improve aesthetics.

The District is jointly sponsoring the production of two soil conservation videos; one on conservation tillage and another on conservation techniques in low residue. This is a two year contract in the amount of $38,000 with Hugh McKay as Project Manager, Harry Siemens as Script Writer and Chris Newton as film editor.

In 1989, the District constructed its first float which was entered in two local parades and will be kept for all future parades. All of the design

and most of the construction was done by Glenda Pedersen.

The District, in co-operation with the Westlake Ducks Unlimited Committee, sponsored a "Mural Competition". Local entries were judged and the winner was entered in the Westlake Ducks Unlimited competition.

OTHER PROGRAMS

"Project Description" forms were implemented in 1989. These forms which are completed by the local sub-district member, help to ascertain and circumvent potential problems that could arise while actually doing project works.

The On-Site workers were also responsible for completing questionnaires for all landowner programs within the District. This type of evaluation assists in determining the effectiveness of District programs.

In 1989 the District purchased its second landsat map. Comparisons will be made between the two images (1983 and 1987) to determine land use changes over the past four years. This type of information helps determine the type of programs required to sustain the District's environmental health.

With the assistance of Department of Environment, the District has just recently established a Water Quality Monitoring program. Samples are taken at nine sites on a bi- weekly basis and another two sites on a monthly basis. These samples are then tested for sediment, herbicides, etc.

Various project strategies, program outlines and funding proposals were also prepared by the District staff.

Due to the close relationship the District has with the RMs, the Board found it was beneficial to host a District/RM Workshop on a regular basis to address concerns of both parties. The Councils were also invited to attend our annual District Dinner which was held in McCreary this year.

ADMINISTRATION

This programs includes staff salaries and expenses, remuneration for the Board and subdistrict members, rent and operating costs.

Due to a shortage of office space, the District was offered and accepted extra office space in the R.M. of Ste. Rose Building at no cost, until relocation of other tenants is finalized.

On-Site Project Workers were not paid directly through the District budget. Materials required and expenses incurred were absorbed by the District.

ALONSA CONSERVATION DISTRICT

The Alonsa Conservation District encompasses 268,000 ha. in the Westlake region of south-central Manitoba. Since its incorporation in 1978, the District has been involved primarily in agricultural land drainage and soil management. The Alonsa District included the watersheds of Garrioch's Creek, Sucker Creek, Reedy Creek and smaller systems leading into Lonely Lake, Ebb & Flow Lake and ultimately Lake Manitoba. The flatness of the land has always presented a challenge to agricultural drainage programs while also providing extensive wetlands for wildlife use.

Most of the Local Government District of Alonsa is located within the Alonsa Conservation District. The communities of Eddystone, Amaranth and Alonsa, Indian Reserves of Ebb and Flow and Sandy Bay, and several smaller communities are also located with the District.

ALONSA CONSERVATION DISTRICT
BOARD MEMBERS 1989/90

Name		Address
Stan Asham		Kinosota
Barry Brandson		Ste. Rose du Lac
Clifford Elke		Amaranth
Stefan Johnson	Board Chairperson	Eddystone
Ed Zdan	Provincial Appointee	Alonsa

Note: Stan Asham replaced Alec Hrymack and Stefan Johnson replaced Don Fletcher on January 1, 1990.

SUMMARY

The District's Resource Management Plan received Ministerial approval at an official signing ceremony held in September, 1989.

The focus in 1989/90 was the maintenance and upgrading of the existing drainage system through brushing, earth moving and culvert installation and replacement.

A small backflood project with wildlife habitat benefits was completed and major support was given to a pickerel spawning project.

A major emphasis was placed on public education with presentations at all schools in the district.

TOTAL EXPENDITURES 1989/90

ACTIVITY	EXPENDITURE
Water Management	$48,504
Crossing Pepair & Replacement	12,903
Soil Conservation	102,900
Wildlife	5,474
Public Education	6,694
Administration	83,611
TOTAL	$260,086

For further details, please see Auditor's Report, Appendix C.

WATER MANAGEMENT

A clean-out and corrective maintenance project was carried out along P.R. 278 at the N.E. of 33-22-11W. This included the installation of two culverts and the filling in of one existing east/west culvert with concrete.

Under channel maintenance, $14,858. was spent on brushing existing drains. Project identification signs were purchased for $1,955. and several smaller maintenance and corrective clean-outs such as the one on Bulas Lake Drain were also carried out.

A multi-resource use project was constructed and under Crossing, culverts and water control gates were purchased and several crossings installed or replaced.

SOIL CONSERVATION

The District opted to take advantage of lower forage seed prices and purchased seed for 1989 and 1990. Two rotational grazing projects were carried out.

Funds were expended on: memberships to various soil societies, mapping equipment, and some specialty trees for trial plantings.

WILDLIFE

Backflooding can not only be used to improve pasture productivity but flooded hayland results in excellent waterfowl breeding habitat. The District

wishes to support landowners who display an interest in multiple land use.

The pickerel spawning project was a success with five million fry being released into Lake Manitoba.

PUBLIC EDUCATION

Along with formal classroom presentations, the District also sponsored a public speaking competition.

The Interpretive trails at the Portia complex are in an intermediate state of completion with $25,000 committed for 1990/91.

OTHER PROGRAMS

The District has reached an agreement with the Westroc Mining Company to work together to rehabilitate the gypsum mine 10 miles north of Amaranth. This will be a long- term project involving multiple land use issues. A planning committee will be set up to oversee this project.

ADMINISTRATION

The Board's administration program consisted of staff, salaries and expenses, remuneration for Board members and office operating costs.

TURTLE MOUNTAIN CONSERVATION DISTRICT

The 273,000 ha. Turtle Mountain Conservation District located in the southwest corner of Manitoba includes all of the Rural Municipalities of Brenda, Winchester and Morton, and the southeast portion of the RM of Arthur. The Towns of Boissevain, Deloraine and the Village of Waskada are included.

The District has two major features, the Turtle Mountain escarpment including the Turtle Mountain Provincial Park, and Whitewater Lake which covers approximately 25 sections and is the current site of a major Ducks Unlimited development for waterfowl.

TURTLE MOUNTAIN CONSERVATION DISTRICT
BOARD MEMBERS 1989/90

Sub-District	Chairperson	Address
#59 - Upper Pembina	Graeme Hicks	Boissevain
#65 - Waskada Creek	Jack Millions	Waskada
#66 - Medora Creek	Jim Holden	Deloraine
#67 - Chain Lakes	Murray Dillabough	Deloraine
#68 - Elgin Creek Whitewater Lake	Roger Goethals	Deloraine
Board Chairman	Dennis Crowe	Deloraine
Provincial Appointee	Don Millar	Waskada

SUMMARY

To address the needs and challenges of a diverse and ever changing landscape, the Conservation District programs continue to expand.

A continuation of the drought experienced over the past few years has resulted in increased interest in water management programs. Small water storage projects have been applauded for their myriad benefits and will undoubtedly remain a priority for future programming.

The District actively pursued sources of external funding to assist in a growing conservation education program.

Soil conservation programs are expanding rapidly, primarily in landowner participation. The District anticipates receiving external dollars to support and maintain this expansion while at the same time provide for new and innovative programs.

District wildlife programs continue to gain popularity and will receive an even greater emphasis in the future as the District prepares to deliver a detailed habitat preservation program.

TOTAL EXPENDITURES 1989/90

ACTIVITY	EXPENDITURE
Water Management	$168,766
Soil Conservation	48,000
Wildlife	9,700
Public Education & Extension	51,581
Recreation	2,361
Inventory	2,924
Administration	88,055
TOTAL	$371,387

For further details, please see Auditor's Report, Appendix D.

WATER MANAGEMENT

A rather intense water storage program continues to develop in the district, spurred by yet another year of severe heat and drought.

The 1989/90 season marked the initial year of operation for the district's first major backflood irrigation project. Located approximately eight kilometers southwest of Waskada, the control structure will retain water on approximately 160 ha. of pasture and cropland. When proper saturation levels were achieved the water was released and the subsequent crops yielded two and three times that of crops throughout much of the remainder of the district.

A total of 12 small water storage projects were constructed in the past year. We acknowledge the excellent support of Ducks Unlimited and other wildlife groups.

With dry conditions prevailing in the area, runway stabilization efforts proved very efficient realizing the completion of nearly 20 miles in total.

Preparations continue for the construction of the Derksen-Heide Dam. Work is expected to commence in the summer of 1990.

SOIL CONSERVATION

In terms of individual participation, the forage seed assistance program remained the most popular program in the District and continues to grow. In

1989, 150 applicants participated (nearly a 20% increase from the previous year) seeding approximately 2,400 ha.

Field shelterbelt plantings showed a marked increase with over 20 miles of new trees being planted.

Gully stabilization work was down somewhat, largely due to a lack of any substantial runoff over the past couple of years.

Late in the year, the District was approved as the local delivery team for the Farming For Tomorrow (FFT) initiative. The FFT program will provide valuable funding for an expansion of soil conservation programs within the District.

HABITAT: WILDLIFE & FISHERIES

The small dam initiative has been a great asset to the water management program of the District. It has also been a boon to wildlife programs as well. In every instance, some form of wildlife benefit is realized and these benefits have been recognized and supported by outside agencies such as Ducks Unlimited.

In an effort to address the growing concern for vanishing habitat, a pilot program is being prepared and expected to be implemented next year.

A fish stocking experiment took place at the L-8 Dam southeast of Deloraine. Some 50,000 pickerel fry were released in the spring and approximately 17,000 were trapped in the fall. The fingerlings were subsequently released into three southwest angling lakes.

PUBLIC EDUCATION

Nearly a quarter of a million people visit the "Prairie: Past and Present" display at the International Peace Gardens annually. Future plans for this site include additional signs acknowledging the various support agencies.

External dollars via the Lotteries Fund were utilized at the Metigoshe Natural Area to further develop the site. The funds were used to construct an observation tower in the fall of 1989, and for signs and interpretive stops in the spring and summer of 1990.

External dollars were also used to construct a navigation channel and interpretive site at Canada Creek on the west end of the Metigoshe Recreational Area.

The Grade 6 Conservation Day was held once again at Sid and Winnifred Ransom's farm southwest of Boissevain. Three local area schools took part involving nearly 150 students.

It is with sadness that we note the sudden passing of one of the founders of modern conservation ethic in this area and the Province, Mr. Sid Ransom. Mr. Ransom's tireless efforts in the cause of Conservation in all its facets will long be remembered and sadly missed.

Plans were underway early in 1990 to prepare a pilot education program involving the district schools. It is hoped that it will be incorporated into the regular curriculum of the local schools. The program will involve an investigative study of conservation related topics within the District and abroad.

ADMINISTRATION

The District's administration program remains unchanged over the past year providing for staff salaries and expenses, remuneration of the board and sub-district members, rent and miscellaneous operating costs.

COOKS CREEK CONSERVATION DISTRICT

The Cooks Creek Conservation District was incorporated September 1, 1979. The District lies east of Winnipeg encompassing most of the Cooks Creek basin which flows into the Red River and parts of the Lower Seine River and Carr's Creek drainage areas, both of which drain into the Red River Floodway. The topography may be described as a central lowland area and an upland area to the east and southeast. The 86,200 ha. District includes the Rural Municipalities of Brokenhead, Ste. Anne, Springfield and Tache and the Local Government District of Reynolds.

COOKS CREEK CONSERVATION DISTRICT
BOARD MEMBERS 1989/90

Sub-District	Chairperson	Address
# 9 - Lower Seine River	Paul Lebrun	Lorette
#11 - Cooks Creek	Garry Brown	Dugald
#12 - Carr's Creek	Howard Smith	Dugald
Board Chairperson	Bob Maciejkow	R.R.#5, Winnipeg
Provincial Appointee	John Cook	Dugald

SUMMARY

The 1989 water management program was primarily directed towards land drainage. This involved earth cleanouts, mowing and brushing (channel maintenance) and drain reconstruction. The program also included the repair and replacement of bridge and culvert crossings.

Upgrading of the tributary drains of the Cooks Creek Diversion Project (Phase II) began in Subwatershed 2. A five year agreement of understanding was signed to continue the upgrading of the tributaries.

The draft Management Plan was developed during 1989 and was distributed to all households in the District. Workshops were held with councils in the municipalities of Ste. Anne, Springfield and Taché and public open houses were held in Anola, Oakbank and Ste. Genevieve. Response was generally positive with a high public emphasis on water quality and soil conservation.

The plan is expected to be finalized and submitted for approval in 1990. As a result of public interest, the District will initiate a surface and groundwater quality monitoring program.

TOTAL EXPENDITURES 1989/90

ACTIVITY	EXPENDITURE
Water Management	$242,785
Cooks Creek Diversion Tributaries	101,384
Public Education	1,328
Administration	73,908
TOTAL	$419,405

For further details, please refer to the Auditor's Report in Appendix E.

WATER MANAGEMENT

SD9: Reconstruction of the North Bibeau Drain, started in 1985, continued with the excavation of 4.8 km. of drain channel and the upgrading of four culvert crossings. Mowing and brushing was done over 56 km. of drains and repairs to culvert crossings was done at seven locations.

SD11: Small drain construction and earth cleanouts were done at three locations along 1.5 km. Mowing was done along 43 km. of drains. A considerable amount of brushing was done this year along 35 km. Spraying was

done over seven km. and chemical was purchased for brush spraying in 1990. A municipal road ford crossing on Cooks Creek was replaced by a high-level culvert crossing and two bridges were replaced by culvert crossings. Repairs to bridges occurred at seven locations, and culverts at 13 locations.

SD12: Earth cleanouts were done at two sites and 13 km. of drains were mowed. One bridge was replaced by a culvert crossing.

Cooks Creek Diversion Project Tributaries: Upgrading of the tributary drains of the Cooks Creek Diversion Project (Phase II) began in 1989. Thirteen km. of drains in Subwatershed 2 were upgraded or reconstructed. The subwatershed is located east of Dugald and drains north into the Diversion channel.

An agreement of understanding between the Department of Natural Resources and the District Board was signed in October, 1989. The agreement provides a five year cost sharing arrangement for tributary expenditures from 1989 to 1993. Design work on the tributary subwatersheds continued and a report on the subwatershed 3 drainage network was completed.

Both the water management program and upgrading of the diversion project tributaries was managed by the Engineering and Construction Branch on behalf of the Board.

PUBLIC EDUCATION

Labelled grocery bags, placemats and conservation school kits were distributed to retail outlets, restaurants and schools to promote Soil Conservation Week.

Trophies were donated to the Springfield 4-H for their public speaking competitions. A Soil Conservation Kit Teacher's Guide was purchased and donated to the Springfield Junior High School.

ADMINISTRATION

Office staff consisted of a manager and secretary-treasurer. Administration expenditures included staff salaries and expenses, Board and committee remuneration and office operation costs.

PEMBINA VALLEY CONSERVATION DISTRICT

The Pembina Valley Conservation District, Manitoba's sixth district, was incorporated officially on October 1989. It was formed in response to concerns about water and soil management, particularly in the Pembina Valley

itself and on the uplands that have been parched by the drought of the 1980s.

The Pembina Valley Conservation District is comprised of the four Rural Municipalities of Lorne, Louise, Pembina and Thompson. The area enjoys a varied landscape, ranging from the rolling moraine plains in the west, to the dramatic Pembina Valley and escarpment slopes, to the lacustrine Red River Valley plain in the east.

The total area of the district is approximately 1,400 square miles, divided into five sub-districts, each with four member boards. The district board is composed of the chairmen from each sub-district.

PEMBINA VALLEY CONSERVATION DISTRICT
BOARD MEMBERS 1989/90

Sub-District	Chairperson	Address
Pembina Escarpment	Gerard Badiou	Notre Dame de Lourdes
Lizard Lake	Reinhold Holenski	Manitou
Boundary area	Robert Creith	La Riviere
Tiger Hills	Rodney Crampton	Manitou
Board Chairman	Donal Alexander	Miami
Provincial Appointee	Gordon Orchard	Miami

SUMMARY

The District Board held selection interviews in March, 1990, and hired a District Manager and a Secretary-treasurer, to begin employment with the start of the new fiscal year.

Expenditures were limited to renovating and furnishing the District office in Manitou and remunerating board members for the many organizational meetings held over the winter. Future priorities include water retention projects, long-term soil conservation work and many other efforts that will be brought up in the preparation of a resource management strategy. This process will be the major activity for the 1990/91 program year.

TOTAL EXPENDITURES 1989/90

ACTIVITY	EXPENDITURE
Promotion & Public Relations	$ 80
Administration	9,046
Purchase of equipment	4,445
TOTAL	$13,571

For further details please refer to the Auditor's Report, Appendix F.

PUBLICATIONS PRODUCED BY CONSERVATION DISTRICTS AUTHORITY 1989/90

1. Final Management Plan
   - Turtle River Watershed Conservation District
   - Alonsa Conservation District
   - Whitemud Watershed Conservation District

2. Draft Management Plan
   - Cooks Creek Conservation District

3. Cooks Creek Diversion - "A Water Management Strategy for Subwatershed 3"

4. Pembina Valley Conservation District:
   "Handbook for Subdistrict Members"

5. "A Conservation District Here: What Do You Think?"
   and a Questionnaire: Conservation District - Yes or No?
   for the Roseau River area

6. "Forming Our Own Conservation District" for the Upper Assiniboine area

7. Conservation Districts Program Strategy

AUDITED FINANCIAL STATEMENTS

Whitemud Watershed Conservation District
Appendix "A"

Turtle River Watershed Conservation District
Appendix "B"

Alonsa Conservation District
Appendix "C"

Turtle Mountain Conservation District
Appendix "D"

Cooks Creek Conservation District
Appendix "E"

Pembina Valley Conservation District
Appendix "F"

Appendix A

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Financial Statements

March 31, 1990

WINDSOR
RANDLE
KELLMAN

WINTEMUTE
RANDLE
KILIMNIK

Auditors' Report

To the Members of the Board
The Whitemud Watershed Conservation District

We have examined the balance sheet of The Whitemud Watershed Conservation District as at March 31, 1990 and the statements of revenue and expenditures and surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the District as at March 31, 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Wintemute Randle Kilimnik
Chartered Accountants

Winnipeg, Manitoba
June 5, 1990

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Index To The Financial Statements
For The Year Ended March 31, 1990

Statement 1 - Balance Sheet

Statement 2 - Statement of Revenue and Expenditures and Surplus - Sub-District Program

Statement 3 - Statement of Revenue and Expenditures and Surplus - General Board Program

Statement 4 - Statement of Revenue and Expenditures and Surplus - Equipment Program

Statement 5 - Statement of Earnings and Surplus - Inventory Program

Statement 6 - Statement of Revenue and Expenditures and Surplus - Rosedale Farm Program

Statement 7 - Statement of Revenue and Expenditures and Surplus - Canada - Manitoba Agri-Food Development Program

Notes to Financial Statements

WHITEMUD
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MUNICIPAL

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Balance Sheet
As At March 31, 1990

Assets

	1990	1989
Current		
Cash	$234,518	$230,622
Accounts receivable	25,300	4,649
Inventory, note 1	47,167	44,324
Prepaid expenses	1,270	534
	308,255	280,129
Fixed, notes 1 and 2	101,692	85,511
	$409,947	$365,640

Liabilities

Current		
Accounts payable and accrued expenses	$ 30,023	$ 18,506
Customer deposits	885	352
Unearned Municipal Levies	7,457	8,343
Current portion of long-term debt	-	2,700
	38,365	29,901

Surplus

Watershed programs		
Sub-district program - statement 2	65,803	28,559
General board program - statement 3	27,224	136,816
Equipment program - statement 4	184,124	71,505
Inventory program - statement 5	30,318	32,912
Rosedale Farm program - statement 6	15,775	13,074
Canada - Manitoba Agri-Food Development program - statement 7	-	5,842
	323,244	288,708
Emergency reserve	30,000	30,000
Sick leave reserve, note 3	18,338	17,031
	371,582	335,739
	$409,947	$365,640

Approved by the board of directors

_____ Director

_____ Director

WINTEMUTE
RANDLE
KRIMMER

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue And Expenditures And Surplus
Sub-District Program
For The Year Ended March 31, 1990

	Willowbend Creek #35	Westbourne Drain #36	Squirrel Creek #37	Pine Creek #38	Central Whitemud #39	Upper Whitemud #40	Big Grass Marsh #42	Big Grass River #43	1990	1989
Revenue										
Municipal levies	$ 24,211	$ 24,550	$ 15,745	$ 18,869	$ 27,400	$ 7,809	$ 22,351	$ 44,555	$135,490	$191,569
Province of Manitoba	56,717	66,730	27,227	29,434	58,155	25,867	49,371	317,916	681.417	605,096
Grants	-	5,000	-	-	2,500	300	150	1,500	9,450	1,500
	80,928	96,280	42,972	48,303	88,055	33,976	71,872	363,971	$826,357	798,165
Expenditure										
Channel maintenance										
Grassed waterways	-	-	-	-	24,162	5,206	-	-	29,358	62,584
Silt removal	36,330	14,412	-	4,361	5,723	-	34,739	-	95,585	94,486
Vegetation control	16,750	21,699	7,344	14,452	13,732	11,276	13,425	36,023	134,701	125,982
Miscellaneous	-	611	-	-	3,287	-	-	23,606	37,504	37,003
Crossings										
Repairs	10,038	7,424	399	13,417	4,014	-	5,077	15,872	56,241	54,376
Replacement	-	-	-	-	11,510	-	3,838	11,796	27,144	46,079
Water storage	6,815	20,122	17,699	7,015	15,312	18,008	8,749	8,036	101,756	17,549
Capital works	6,096	25,306	11,636	-	-	-	-	273,796	316,834	343,098
	76,029	89,574	37,078	39,245	77,740	34,490	65,828	369,129	789,113	781,157
Excess (deficiency) of revenue over expenditures	4,899	6,706	5,894	9,058	10,315	(514)	6,044	(5,153)	37,244	17,008
Surplus (deficit), beginning of year	(7,795)	950	(5,471)	(2,297)	9,313	17,798	7,387	8,674	28,559	11,551
Surplus (deficit), end of year	$ (2,896)	$ 7,656	$ 423	$ 6,761	$ 19,628	$ 17,284	$ 13,431	$ 3,516	$ 65,803	$ 28,559

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue And Expenditures And Surplus
General Board Program
For The Year Ended March 31, 1990

	1990	1989
Revenue		
Province of Manitoba	$205,711	$223,314
Direct charges	175	1,227
Interest earned	25,169	24,007
Individual contributions	28,462	71,486
Special project funding and grants	25,000	-
Transfer from equipment program	-	2,415
Agri-Food Canada share of equipment	45,146	2,695
Federal grant	3,308	3,722
	332,971	328,866
Expenditures		
Administrative		
Watershed manager salary and expenses	41,287	40,855
Secretary-Treasurer and secretary salaries	21,275	16,640
Professional development	1,340	-
Board members remuneration and expenses	18,061	15,740
Professional fees	1,825	2,646
Rent	2,400	2,400
Office supplies	12,681	10,167
Insurance	983	1,000
Depreciation	484	505
Public relations	249	366
Miscellaneous	815	854
Small tool purchases	677	1,930
Summer student	4,656	5,287
Photocopy supplies	-	312
	106,733	98,702
Specific Programs		
Gully stabilization	275	864
Conservation corridors	5,093	11,334
Demonstrations	-	2,776
Big Grass Marsh management plan	37,668	16,808
Forage crops	60,676	129,994
On-site program	1,373	-
Shelter belts	29,530	28,353
Shelter belt weed control	13,479	13,265
Wild lands	12,301	13,113
Resource extension and public education	27,203	22,811
Water management strategy	5,000	-
	192,598	239,318
Direct expenses	175	1,227
	299,506	339,247

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue And Expenditures And Surplus
General Board Program
For The Year Ended March 31, 1990

Excess (deficiency) of revenue over expenditures	33,465	(10,381)
Surplus, beginning of year	136,816	147,197
	170,281	136,816
Transfer value of equipment to equipment program	(143,057)	-
Surplus, end of year	$ 27,224	$136,816

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue And Expenditure And Surplus
Equipment Program
For The Year Ended March 31, 1990

	1990	1989
Revenue		
Rentals	$ 60,191	$ 60,718
Gain on disposal of equipment	1,336	-
Agri-Food share of equipment	5,614	-
	67,141	60,718
Expenditures		
Fuel and oil	8,923	7,193
Repairs and maintenance	14,145	14,894
Insurance and licences	1,518	1,240
Depreciation	21,570	21,212
Wages	6,277	4,424
Transfer to General Board program	45,146	2,415
	97,579	51,378
Excess (deficiency) of revenue over expenditures	(30,438)	9,340
Surplus, beginning of year	71,505	62,165
	41,067	71,505
Transfer value of equipment from General Board Program	143,057	-
Surplus, end of year	$184,124	$ 71,505

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Earnings And Surplus
Inventory Program
For The Year Ended March 31, 1990

	1990	1989
Sales	$ 25,693	$ 25,893
Cost of sales		
Inventory - beginning of year	44,324	46,787
Purchases	26,182	21,138
	70,506	67,925
Inventory - end of year	47,167	44,324
	23,339	23,601
Gross profit	2,354	2,292
Expenditures		
Wages	2,347	1,145
Insurance	217	225
Yard maintenance	2,066	1,256
Depreciation	318	319
	4,948	2,945
Net loss	2,594	653
Surplus, beginning of year	32,912	33,565
Surplus, end of year	$ 30,318	$ 32,912

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue And Expenditures And Surplus
Rosedale Farm Program
For The Year Ended March 31, 1990

	1990	1989
Revenue		
Forage sales	$ 5,460	$ 1,875
Crop share	1,406	1,487
	6,866	3,362
Expenditures		
Fertilizer and renovating	1,909	5,014
Miscellaneous	401	166
Harvesting	1,855	1,075
	4,165	6,255
Excess (deficiency) of revenue over expenditures	2,701	(2,893)
Surplus, beginning of year	13,074	15,967
Surplus, end of year	$ 15,775	$ 13,074

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue And Expenditures And Surplus
Canada - Manitoba Agri-Food Development Program
For The Year Ended March 31, 1990

	Department of Agriculture Province of Manitoba	Prairie Farm Rehabilitation Administration	Total 1990	Total 1989
Revenue				
Department of Agriculture - Province of Manitoba	$ 12,866	$ -	$ 12,866	$ 14,293
Prairie Farm Rehabilitation Administration	-	13,018	13,018	11,780
	12,866	13,018	25,884	26,073
Expenditures				
Critical area treatment	-	-	-	449
Conservation tillage	1,500	5,604	7,104	5,532
Green manual	1,134	-	1,134	500
Salinity management	-	-	-	100
Shelterbelts	5,600	2,996	8,596	7,240
Administration and extension	5,661	1,918	7,579	5,625
Equipment purchases	1,891	3,722	5,613	2,695
Equipment rent	-	1,700	1,700	1,700
	15,786	15,940	31,726	23,841
Excess (deficiency) of revenue over expenditures	(2,920)	(2,922)	(5,842)	2,232
Surplus, beginning of year	2,920	2,922	5,842	3,610
Surplus, end of year	$ -	$ -	$ -	$ 5,842

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Notes To Financial Statements
March 31, 1989

1. Significant accounting policies

a) Entity definition

The Whitemud Watershed Conservation District was established by an Order-in-Council of the Province of Manitoba on March 22, 1972. The District receives funding from the Province of Manitoba and certain municipalities and is governed by a board of directors from the various municipalities involved in the conservation district.

b) Inventory

Inventory is valued at cost and determined on a first-in first-out basis.

c) Fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is recorded on the straight line method at the following rates:

Building	5%
Fence	5%
Equipment	15%
Pump equipment	50%

2. Fixed assets

The following is a summary of the fixed asset and accumulated depreciation accounts:

	1989	Additions	Disposals	1990
Fixed assets				
Land	$ 1,835	$ -	$ -	$ 1,835
Building	14,783	-	-	14,783
Fence	5,339	-	-	5,339
Equipment	163,959	40,111	20,018	184,052
Pump equipment	261	-	-	261
	186,177	40,111	20,018	206,270
Accumulated depreciation				
Building	8,317	740	-	9,057
Fence	3,403	267	-	3,670
Equipment	88,685	20,544	17,639	91,590
Pump equipment	261	-	-	261
	100,666	21,551	17,639	104,578
Net book value	$ 85,511			$101,692

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3. Sick leave reserve

The reserve has been established to recognize the accrual of sick leave of the employees. The employees accrue sick leave at the rate of one and one-quarter days per month employed. At March 31, 1990, the aggregate amount of possible claims was $79,160.

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

FINANCIAL STATEMENTS

as at March 31st, 1990

F.D. ZAPLITNY
CHARTERED ACCOUNTANT
Dauphin, Manitoba

AUDITOR'S REPORT

To the Board of Directors of the Turtle River Watershed Conservation District:

I have examined the Balance Sheet of the Turtle River Watershed Conservation District as at March 31st, 1990 and other statements, being Exhibits "B" to "G" inclusive which covers the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Watershed as at March 31st, 1990 and the results of it's operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

F.D. ZAULITNY,
Chartered Accountant

DAUPHIN, Manitoba
July 12th, 1990

EXHIBIT "A"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

BALANCE SHEET
As at March 31st, 1990 and 1989

		1990	1989
ASSETS			
Current Assets -			
Cash	$		18,648
Short Term Investments		35,562	28,170
Accounts Receivable		28,123	26,593
Prepaid Expenses		814	
Inventory		186,520	184,298
Total Current Assets		251,019	257,709
Fixed Assets at Book Value - Note 2		79,877	56,480
Total	$	330,896	314,189
LIABILITIES			
Current Liabilities -			
Bank Overdraft	$	630	
Accounts Payable		2,776	3,195
Labour Crew Surcharge		5,409	6,314
Prepaid Grant		3,000	8,000
Total Current Liabilities		11,815	17,509
Watershed Accounts -			
General Board Program - Exhibit "B"		259,508	236,404
Emergency Reserve Account - Exhibit "C"		60,526	57,297
Equipment Account - Exhibit "E"		(602)	(1,485)
Soil Management Account - Exhibit "F"		(1,416)	1,069
Government of Canada Account - Exhibit "G"		1,065	
Truck Reserve		NIL	3,395
		319,081	296,680
Total	$	330,896	314,189

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "B"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF GENERAL BOARD PROGRAM ACCOUNT REVENUE AND EXPENDITURE
For the Periods Ended March 31st, 1990 and 1989

	1990	1989
Revenue -		
Municipal Levies	$ 70,279	70,279
Province of Manitoba Allocated Grant	486,610	472,850
Interest Earned	8,569	7,419
Farmer Assistance	5,599	7,985
Miscellaneous	9,625	4,779
Municipal Grants	82,457	80,990
Transfer from Sub District Programs	NIL	1,658
PFRA Contract	7,800	
Transfer from Agri Food Fund	611	
Transfer from Land Development Reserve	2,162	2,841
Transfer from Equipment Reserve	2,000	
Transfer from Truck Reserve	3,395	
Grants - Other	22,355	1,346
Tour Revenue	300	394
	701,762	650,541
Expenditures -		
Administration	18,433	16,617
Remuneration	27,904	22,371
Wages and Benefits	75,694	68,533
Rent	1,853	1,853
Public Education	10,362	6,718
Forage Assistance	21,227	21,012
Career Start	4,386	4,780
Staff Expenses	12,098	7,470
Miscellaneous Bridge and Culvert Repairs	58,143	60,722
Brushing and Spraying	46,176	39,202
Crossing Replacement	103,352	126,735
Land Purchase	21,347	13,292
PFRA Contract	6,736	
Recreation Project	28,678	7,260
Gully Stabilization	2,493	5,119
Outstanding Right of Way Payments	NIL	1,500
Drain Cleanouts	156,287	95,282
Hansen Creek Reconstruction	16,989	
Land Development Expense	6,162	2,841
Grassed Waterway Program	5,433	5,394
Weir Construction	16,793	38,810
Tour Expense	309	475
Depreciation Expense - 100% Board	12,188	9,246
Drain Reconstruction	NIL	56,131
Other Projects and Programs	15,566	7,883
Program Evaluation	1,593	6,610
	670,202	625,856
Revenue Over/Under Expenditures - Forward	$ 31,560	24,685

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "B"
Cont'd

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF GENERAL BOARD PROGRAM ACCOUNT REVENUE AND EXPENDITURE
For the Periods Ended March 31st, 1990 and 1989

	1990	1989
Revenue Over/Under Expenditures - Forward	$ 31,560	24,685
Transfer to Government of Canada Fund	1,064	
Transfer to Flood Projection Reserve	7,392	5,276
Transfer to Truck Reserve		3,394
Loss on Sale of Asset		364
	8,456	9,034
Revenue Over/Under Expenditures	23,104	15,651
Add: Opening Balance	236,404	206,995
Closing Balance before Inventory Adjustment	259,508	222,646
Inventory Adjustment		13,758
Closing Balance	$ 259,508	236,404

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "C"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF EMERGENCY RESERVE ACCOUNT
For the Periods Ended March 31st, 1990 and 1989

	1990	1989
Amount at Opening	$ 57,297	54,861
Transfer from General Board Program Account -		
Flood Protection	7,392	5,277
Land Development	(2,163)	(2,841)
Equipment Reserve	(2,000)	
Amount at Closing	$ 60,526	57,297

EXHIBIT "D"

STATEMENT OF PROVINCE OF MANITOBA GRANT ACCOUNT
For the Periods Ended March 31st, 1990 and 1989

Grant Received	$ 486,610	472,850
Less - Allocations to Watershed Programs:		
General Board Program	486,610	472,850
	$ NIL	NIL

EXHIBIT "E"

STATEMENT OF EQUIPMENT ACCOUNT REVENUE AND EXPENDITURE
For the Periods Ended March 31st, 1990 and 1989

Truck Revenue	$ 11,606	10,502
Tool Revenue	1,121	1,373
Sprayer Revenue	1,869	888
	14,596	12,763
Expenses -		
Truck	12,772	11,198
Tools	662	1,681
Trailer	279	1,085
	13,713	13,964
Revenue Over/Under Expenditures	883	(1,201)
Amount at Opening	(1,485)	(284)
Amount at Closing	$ (602)	(1,485)

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "F"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

SOIL MANAGEMENT PROJECT - REVENUE AND EXPENDITURES
For the Years Ended March 31st, 1990 and 1989

	District Board	Govt. Of Can.	Prov. Of Man.	Total 1990	Total 1989
Revenue -					
Grants Received		20,638	8,000	28,638	42,876
Equipment	1,042			1,042	909
	1,042	20,638	8,000	29,680	43,785
Expenditures -					
Administration		200	2,147	2,347	5,681
Extension		1,601	2,767	4,368	1,933
Field Demonstration		7,288		7,288	2,821
Equipment	1,364	7,726		9,090	71
Producer Incentives		8,463		8,463	32,640
	1,364	25,278	4,914	31,556	43,146
Revenue Over(Under) - Expenditures	(322)	(4,640)	3,086	(1,876)	639
Amount at Opening	931	(613)	751	1,069	430
	609	(5,253)	3,837	(807)	1,069
Transfer to Board Fund	(609)			(609)	
Amount at Closing	NIL	(5,253)	3,837	(1,416)	1,069

EXHIBIT "G"

GOVERNMENT OF CANADA ACCOUNT
For the Year Ended March 31st, 1990

Revenue	$ 7,800
Expenditures	6,735
Revenue Over Expenditures	$ 1,065

(The accompanying notes are an integral part of these financial statements)

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

NOTES TO FINANCIAL STATEMENTS
March 31st, 1990

1. Accounts Receivable of the District are made up of the following:

		1990	1989
Municipal Grants and Levies	$	19,616	11,419
Conservation District Authority		1,357	5,447
Other		7,150	9,727
Total	$	28,123	26,593

2. Fixed Assets of the District are normally recorded at cost. The exception to this policy is those Assets purchased under the Federal Provincial Soil Management Project. Because these assets are not subject to depreciation, they are expenses in the year of purchase.

Depreciation on District Assets purchased in the normal course of affairs is provided as follows:

Office Equipment	15% Straight Line
Fence	5% Straight Line
Truck	25% Straight Line
Trailer	20% Straight Line
Tools	20% Straight Line
Building	4% Straight Line
Sprayer	20% Straight Line
Drill	20% Straight Line
Tractor,Disc,Harrows	20% Straight Line

		Cost	Accumulated Depreciation	1990 Book Value	1989 Book Value
Office Equipment	$	6,019	NIL	6,019	NIL
Drill		10,000	NIL	10,000	NIL
Tractor,Disc,Harrows		4,950	NIL	4,950	NIL
Fence		4,863	1,378	3,485	3,728
Trucks		28,427	9,874	18,553	11,269
Trailer		3,745	1,498	2,247	2,996
Tools		9,180	3,885	5,295	6,155
Labor Crew Building		24,973	1,998	22,975	23,973
Sprayer		10,031	3,678	6,353	8,359
	$	102,188	22,311	79,877	56,480

3. Accounts Payable of the District are made up as follows:

	1990	1989
Trade	$ 31	450
Land Aquisition	2,745	2,745
	$ 2,776	3,195

Appendix C

THE ALONSA CONSERVATION DISTRICT NO. 3

FINANCIAL STATEMENTS

31 MARCH 1990

B. K. PELL
CHARTERED ACCOUNTANT
WINNIPEG, CANADA

B. K. PELL
CHARTERED ACCOUNTANT
WINNIPEG, CANADA

Auditor's Report

The Board
The Alonsa Conservation District No. 3
Alonsa, Manitoba

I have examined the balance sheet of The Alonsa Conservation District No. 3 as at 31 March 1990 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the District as at 31 March 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Chartered Accountant

Winnipeg, Manitoba
31 August 1990

THE ALONSA CONSERVATION DISTRICT NO. 3

BALANCE SHEET

AS AT 31 MARCH 1990

ASSETS

	1990	1989
Current		
Bank and term deposit	$ 43,183	$ 36,511
Accounts receivable		
Farmers re seed	12,364	-
Conservation District Authority	-	134
	55,547	36,645
Fixed		
Office equipment etc.		
Cost less depreciation of $3,202 and $2,128	8,947	5,545
	$ 64,494	$ 42,190

LIABILITIES AND SURPLUS

Current		
Conservation District Authority	$ 266	$ -
Account payable	1,480	1,012
Unexpended part of Ducks Unlimited grant	3,983	4,318
Unexpended provincial grant	15,000	-
	20,729	5,330
Emergency reserve account	5,000	5,000
Surplus	38,765	31,860
	$ 64,494	$ 42,190

THE ALONSA CONSERVATION DISTRICT NO. 3

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 1990

	1990	1989
Revenue		
Province of Manitoba allocated grant	$191,600	$168,534
Municipal Grant		
General	30,095	30,145
Re: Manager's salary, etc.	11,500	5,125
Forage seed recoveries	25,234	22,101
Bank interest	4,707	4,312
Province of Manitoba - employment grant	2,688	2,192
Ducks Unlimited - earned portion of $5,000	335	-
Sundry	832	-
	266,991	232,409
Expenditure		
Projects		
Miscellaneous crossing repairs	12,903	10,403
Channel maintenance	48,504	64,981
	61,407	75,384
Board remuneration and expense	10,233	11,376
Other administration	30,460	27,315
Manager's salary and expense	39,801	34,074
Forage seed	100,938	75,567
Resource extension etc.	6,149	5,442
Summer student	3,117	3,397
Other	630	-
Soils	1,962	1,127
Wildlife	5,389	566
	260,086	234,248
Excess of revenue	6,905	(1,839)
Surplus		
Balance, beginning of year	31,860	33,699
Balance, end of year	$ 38,765	$ 31,860

THE ALONSA CONSERVATION DISTRICT NO. 3

STATEMENT OF PROVINCIAL CONTRIBUTIONS

FOR THE YEAR ENDED 31 MARCH 1990

	AMOUNT	% SHAREABLE PROV.	% SHAREABLE DIST.	SHARE PROV.	SHARE DISTRICT
Projects					
Crossings	$ 12,903	75	25	$ 9,677	$ 3,226
Channel maintenance	48,504	75	25	36,378	12,126
	61,407				
Board administration	10,233	75	25	7,675	2,558
Other administration -	29,072	75	25	21,804	7,268
-	1,388		100	-	1,388
Manager's salary and expenses	39,801	75	25	29,851	9,950
Forage seed	100,938	75	25	75,704	25,234
Resource extension	6,149	75	25	4,612	1,537
Summer student (net)	429	75	25	322	107
Soils	1,962	75	25	1,471	491
Wildlife	5,389	75	25	4,042	1,347
Fisheries (net)	85	75	25	64	21
Historic resources	545		100	-	545
	$257,398			$191,600	$ 65,798

Note: The Province of Manitoba provides the engineering and technical staff requirements of the District at no charge.

TURTLE MOUNTAIN CONSERVATION DISTRICT #4

Financial Statements

For the year ended

March 31, 1990

MEYERS NORRIS PENNY & Co.

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

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STATEMENT 3 - STATEMENT OF OPERATIONS AND SURPLUS (DEFICIT) - SUB-DISTRICT PROGRAM

STATEMENT 4 - STATEMENT OF OPERATIONS AND SURPLUS - EQUIPMENT PROGRAM

NOTES TO THE FINANCIAL STATEMENTS

MEYERS
NORRIS
PENNY & Co.

CHARTERED ACCOUNTANTS

207 North Railway W.
Box 596
Deloraine, Manitoba
R0M 0M0
(204) 747-3111

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J.D. STEWART, C.A.

Consulting Partner:
R.A. MEYERS, F.C.A.
R.D. BAKER, C.A.

AUDITOR'S REPORT

To the Members of the Board of the Turtle Mountain Conservation District No. 4

We have examined the balance sheet of the Turtle Mountain Conservation District No. 4 as at March 31, 1990 and the statements of operations and surplus (deficit) for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the district as at March 31, 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as described in Note two to the financial statements, applied on a basis consistent with the preceding year.

Meyers Norris Penny & Co.
CHARTERED ACCOUNTANTS

Deloraine
July 13, 1990

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

BALANCE SHEET

As at March 31, 1990

ASSETS

	1990	1989
Current assets:		
Cash	$ 69,987	$ 40,137
Accounts receivable (Note 3)	4,443	8,297
Inventory- seed	2,924	850
	77,354	49,284
Fixed assets (Note 4)	31,348	30,620
	$ 108,702	$ 79,904

LIABILITIES

Current liabilities:		
Accounts payable	$ 1,037	$ 667
Unearned revenue	28,498	5,003
	29,535	5,670
General board program (Statement 2)	54,078	46,109
Sub-district program (Statement 3)	16,689	19,116
Equipment program (Statement 4)	8,400	9,009
	79,167	74,234
	$ 108,702	$ 79,904

Signed on behalf of the board:

---------- Director

---------- Director

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF OPERATIONS AND SURPLUS - GENERAL BOARD PROGRAM

For the year ended March 31, 1990

Revenue:		
Municipal levies	$ 26,540	$ 26,540
Province of Manitoba	121,200	143,404
Land rental revenue	2,230	3,375
Direct charges	575	
Ducks Unlimited		967
Soils committee	9,449	30,152
Program revenue	380	350
Recreation committee	152	330
Metigoshe Natural Area	5,405	
Canada Creek	30,539	
Miscellaneous	1,984	857
Interest	3,905	1,942
	202,359	207,917
Transfer from equipment program	5,307	15,914
	207,666	223,831
Expenses:		
Administrative		
General	39,459	31,892
Local	415	415
Board and committee remuneration	10,449	9,198
Depreciation - office equipment	59	85
support program	29	29
Program support assistance	3,008	
Direct expenses	482	
District supervisor - salary	29,059	31,498
- expenses	4,227	4,768
Public relations	296	99
Professional education and development	572	920
	88,055	78,904
Special programs		
Demonstration programs	1,103	967
Canada Creek	35,539	
Forage seed assistance	35,397	65,494
Gully stabilization	913	6,405
Metigoshe Natural Area	5,405	
Public education	10,637	16,996
Recreation committee	2,361	2,130
Road allowance program	3,416	3,327
Shelter-belt program	7,171	4,136
Wildlife Habitat Improvement Program	9,650	16,744
Wildlands	50	50
Backflood irrigation project	—	19,580
	111,642	135,829
Total expenses	199,697	214,733
Excess of revenue over expenses	7,969	9,098
Surplus - beginning of year	46,109	37,011
Surplus - end of year	$ 54,078	$ 46,109

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF OPERATIONS AND SURPLUS (DEFICIT)
- SUB-DISTRICT PROGRAM

For the year ended March 31, 1990

	Upper Pembina #59	Waskada Creek #65
Revenue:		
Municipal levies	$ 7,804	$ 8,592
Province of Manitoba	27,591	29,468
Municipal grant	943	477
	36,338	38,537
Expenses:		
Runway stabilization	16,371	34,966
Water storage	21,530	4,802
	37,901	39,768
Excess (deficiency) of revenue over expenses	(1,563)	(1,231)
Surplus - beginning of year	2,452	(1,572)
Surplus - end of year	$ 889	$ (2,803)

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF OPERATIONS AND SURPLUS (DEFICIT)
- SUB-DISTRICT PROGRAM

For the year ended March 31, 1990

Medora Creek #66	Chain Lakes #67	Elgin Creek #68	Total 1990	Total 1989
$ 10,410	$ 2,792	$ 9,254	$ 38,852	$ 38,852
22,100	7,606	36,154	122,919	81,896
1,029	203	1,916	4,568	3,863
33,539	10,601	47,324	166,339	124,611
18,589	1,903	18,532	90,361	76,068
12,043	8,441	31,589	78,405	39,341
30,632	10,344	50,121	168,766	115,409
2,907	257	(2,797)	(2,427)	9,202
13,048	2,898	2,290	19,116	9,914
$ 15,955	$ 3,155	$ (507)	$ 16,689	$ 19,116

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF OPERATIONS AND SURPLUS
- EQUIPMENT PROGRAM

For the year ended March 31, 1990

	1990	1989
Revenue:		
Equipment revenue	$ 14,941	$ 9,449
Gain on disposal of tractor		9,996
	14,941	19,445
Expenses:		
Repairs and maintenance	4,951	2,008
Depreciation	5,292	4,263
	10,243	6,271
Excess of revenue over expenses before undernoted	4,698	13,174
Transfer to general board program	5,307	15,914
Deficiency of revenue over expenses	(609)	(2,740)
Surplus - beginning of year	9,009	11,749
Surplus - end of year	$ 8,400	$ 9,009

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 1990

NOTE 1 - PURPOSE

To promote, support, and assist in research and action programs to aid in the conservation of the natural resources of the district and to make the public aware of its efforts to achieve these goals.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

The Conservation District follows generally accepted accounting principles except that land acquired for conservation purposes is expensed in the year in which expenditures are made. Land is not shown as a fixed asset.

Significant accounting policies are as follows:

Revenue recognition

Revenues are recognized in the year that the related expenses are incurred. Grants received and not applied in the current year are deferred to future periods and recognized with related expenses in those future periods.

Inventory

Inventory is recorded at cost.

Fixed assets and depreciation

Fixed assets are recorded at cost with depreciation being recorded on the straight line method at the following rates:

Office equipment	15%
Program support equipment	
Hudson sprayer	15%
Even-spray sprayer	10%
Field equipment	
tractor	15%
other	10%

NOTE 3 - ACCOUNTS RECEIVABLE

The accounts receivable are composed of the following:

	1990	1989
Trade accounts	$ 4,189	$ 8,212
Province of Manitoba	254	85
	$ 4,443	$ 8,297

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 1990

NOTE 4 - FIXED ASSETS

The following is a summary of the fixed asset and accumulated depreciation accounts:

	Balance beginning of year	Additions	Disposals	Balance end of year
Fixed assets				
Office equipment	2,157	801		2,958
Program support equipment	367			367
Field equipment				
new tractor	25,334			25,334
other	11,541	5,307		16,848
	33,399	6,108		45,507
Accumulated depreciation				
Office equipment	1,945	59		2,004
Program support equipment	278	29		307
Field equipment				
new tractor	3,167	3,800		6,967
other	3,389	1,492		4,881
	8,779	5,380		14,159
Net book value	30,620			31,348

MEYERS NORRIS PENNY & Co.

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 1990

NOTE 5 - COMPARATIVE FIGURES

Municipal grants for the 1990 calendar year have not been reflected in the financial statements since the related expenses are incurred after March 31, 1990.

NOTE 6 - CONTRACTUAL OBLIGATIONS

The Conservation District is committed to forage seed purchases during the next year in the amount of $21,582.

Appendix E

COOKS CREEK CONSERVATION DISTRICT NO. 5

FINANCIAL STATEMENTS

31ST MARCH 1990

MEYERS NORRIS PENNY & Co.

COOKS CREEK CONSERVATION DISTRICT NO. 5

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31ST MARCH, 1990

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SCHEDULE 2 - SCHEDULE OF SUB-DISTRICT PROGRAMS

SCHEDULE 3 - SCHEDULE OF COST SHARING

MEYERS NORRIS PENNY & Co.

MEYERS
NORRIS
PENNY & Co.
CHARTERED ACCOUNTANTS

508 - 1661 Portage Avenue
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Consulting Partners:
R.A. MEYERS, F.C.A.
R.D. BAKER, C.A.

31st July, 1990

The Members
Cooks Creek Conservation District No. 5

AUDITORS' REPORT

We have examined the balance sheet of the Cooks Creek Conservation District No. 5 as at 31st March, 1990 and the statement of revenue and expenses for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances

In our opinion, these financial statements present fairly the financial position of the District as at 31st March, 1990 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Meyers Norris Penny & Co.

Chartered Accountants

COOKS CREEK CONSERVATION DISTRICT NO. 5

BALANCE SHEET AS AT 31ST MARCH 1990

	1990	1989
A S S E T S		
CURRENT ASSETS		
Cash	86,785	118,302
Accounts receivable	101,384	62,902
	188,169	181,204
FIXED ASSETS - Note 3	5,900	7,767
	194,069	188,971
L I A B I L I T I E S A N D S U R P L U S		
CURRENT LIABILITIES		
Conservation District Authority	5,174	1,799
Accounts payable		709
Deferred revenue - crossing contingency	2,500	
	7,674	2,508
EMERGENCY RESERVE	2,000	2,000
SURPLUS		
Balance - Beginning of year	184,463	84,061
Prior years' adjustment		102,666
Balance - Beginning of year - restated	184,463	186,727
Deficiency of revenue over expenses	68	2,264
Balance - End of year	184,395	184,463
	194,069	188,971

COOKS CREEK CONSERVATION DISTRICT NO. 5

STATEMENT OF BOARD AND SUB-DISTRICT REVENUE AND EXPENSES

FOR THE YEAR ENDED 31ST MARCH 1990

	1990	1989
REVENUE		
Grants - Province of Manitoba	233,476	231,201
- R. M. of Brokenhead	157	157
- R. M. of Ste Anne	975	974
- R. M. of Springfield	65,724	65,724
- R. M. of Tache	6,104	6,104
Province of Manitoba - Department of Highways		10,924
R. M. of Springfield - Cooks Creek Diversion	101,384	62,902
Sundry	67	707
Interest	11,450	8,334
	419,337	387,027
EXPENSES		
Administration	75,236	78,736
Sub-District programs	242,785	247,653
R. M. of Springfield - Cooks Creek Diversion	101,384	62,902
	419,405	389,291
DEFICIENCY OF REVENUE OVER EXPENSES	68	2,264

COOKS CREEK CONSERVATION DISTRICT NO. 5

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 1990

NOTE 1 - ACCOUNTING PRINCIPLES

The financial statements have been prepared in accordance with generally accepted accounting principles applied on a basis consistent with the preceding year.

NOTE 2 - ACCOUNTING POLICIES

Fixed Assets

Fixed assets are recorded at cost and depreciation is recorded on the straight line method at the following annual rates:

Equipment	25%
Office Equipment	15%

NOTE 3 - FIXED ASSETS

	Balance Beginning Of Year	Additions	Balance End of Year
Fixed Assets			
Office equipment	9,603	83	9,686
Program support equipment	3,724	-	3,724
	13,327	83	13,410
Accumulated Depreciation			
Office equipment	3,773	1,391	5,164
Program support equipment	1,787	559	2,346
	5,560	1,950	7,510
Net Book Value	7,767		5,900

COOKS CREEK CONSERVATION DISTRICT NO. 5

SCHEDULE OF EXPENSES

FOR THE YEAR ENDED 31ST MARCH 1990

	1990	1989
ADMINISTRATION		
Association dues	350	350
Board remuneration	11,478	10,171
Depreciation	1,950	1,598
Insurance	1,157	1,095
Management expenses	3,246	2,418
Office maintenance	3,370	3,583
Office rent	4,950	4,950
Printing, postage and stationery	4,655	6,989
Professional fees	1,025	1,050
Resource extension and public education	1,298	8,919
Salaries and benefits	41,757	37,613
	75,236	78,736
SUB-DISTRICT PROGRAMS		
Lower Seine River	93,592	100,568
Cooks Creek	124,929	136,621
Carrs Creek	24,264	10,464
	242,785	247,653
COOKS CREEK DIVERSION	1,067	62,902
COOKS CREEK DIVERSION - TRIBUTARIES	100,317	
	419,405	389,291

COOKS CREEK CONSERVATION DISTRICT NO. 5

SCHEDULE OF SUB-DISTRICT PROGRAMS

FOR THE YEAR ENDED 31ST MARCH, 1990

SCHEDULE 2

	Lower Seine River	Cooks Creek	Carrs Creek	1990	1989
Capital works	82,878	7,037	-	89,915	75,094
Crossings	1,515	68,577	17,575	87,667	87,776
Channel maintenance	9,199	49,315	6,689	65,203	84,783
	93,592	124,929	24,264	242,785	247,653

SCHEDULE OF COST SHARING

FOR THE YEAR ENDED 31ST MARCH, 1990

SCHEDULE 3

	Cost Share Provincial %	Cost Share District %	Total Expenses $	Provincial Share $	District Share $
ADMINISTRATION					
General	75	25	63,199	47,399	15,800
Other	-	100	560	-	560
REMUNERATION					
General	75	25	10,843	8,132	2,711
Other	-	100	634	-	634
			75,236	55,531	19,705
SUB DISTRICT PROGRAMS					
Lower Seine	75/70	25/30	93,592	66,050	27,542
Cooks Creek	75	25	124,929	93,697	31,232
Carrs Creek	75	25	24,264	18,198	6,066
			242,785	177,945	64,840
COOKS CREEK DIVERSION	-	100	1,067	-	1,067
COOKS CREEK DIVERSION - Tributaries	-	100	100,317	-	100,317
			101,384	-	101,384
			419,405	233,476	185,929

Appendix F

PEMBINA VALLEY CONSERVATION DISTRICT

FINANCIAL STATEMENTS

31 MARCH 1990

KELLEHER&COMPANY CHARTERED ACCOUNTANTS

117 - 10th STREET
P.O. BOX 1358
BRANDON MANITOBA
R7A 6N2
PHONE (204) 727-0671

AUDITORS' REPORT

TO THE MEMBERS
PEMBINA VALLEY CONSERVATION DISTRICT

We have examined the balance sheet of Pembina Valley Conservation District as at 31 March 1990 and the statements of revenue and expenditures and changes in financial position for the six month period then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the District as at 31 March 1990 and the results of its operations and the changes in its financial position for the six month period then ended in accordance with generally accepted accounting principles.

Kelleher & Company

Brandon, Manitoba
11 September 1990

KELLEHER & COMPANY
CHARTERED ACCOUNTANTS

PEMBINA VALLEY CONSERVATION DISTRICT

BALANCE SHEET
AS AT 31 MARCH 1990

ASSETS

CURRENT	
Accounts receivable	$ 5,000
FIXED, notes 1 and 2	4,445
	$ 9,445

LIABILITIES

CURRENT	
Bank overdraft	$ 4,938
Accounts payable	347
	5,285

EQUITY

SURPLUS	4,160
	$ 9,445

COMMITMENT, note 3

PEMBINA VALLEY CONSERVATION DISTRICT

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE SIX MONTH PERIOD ENDED 31 MARCH 1990

REVENUE	
Provincial grants	$ 10,000
Provincial grants repayment	47
Net provincial grants	9,953
Municipal and local grants	3,333
	13,286
EXPENDITURES	
Accounting and legal	300
Advertising	1,762
Education	80
Insurance	5
Office supplies	397
Rent	900
Wages	5,682
	9,126
NET INCOME FOR THE PERIOD	4,160
SURPLUS, BEGINNING OF PERIOD	-
SURPLUS, END OF PERIOD	$ 4,160

PEMBINA VALLEY CONSERVATION DISTRICT

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE SIX MONTH PERIOD ENDED 31 MARCH 1990

CASH PROVIDED BY (APPLIED TO) CONTINUING OPERATIONS	
Net income for the period	$ 4,160
Cash applied to changes in non-cash working capital, note 4	(4,653)
	(493)
CASH APPLIED TO INVESTING ACTIVITIES	
Purchase of fixed assets	(4,445)
DECREASE IN CASH AND EQUIVALENTS	(4,938)
Cash and equivalents, beginning of period	-
CASH AND EQUIVALENTS, END OF PERIOD	$ (4,938)
Represented by:	
Bank overdraft	$ (4,938)
	$ (4,938)

PEMBINA VALLEY CONSERVATION DISTRICT

NOTES TO FINANCIAL STATEMENTS
31 MARCH 1990

1. SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies of the organization:

a) Fixed Assets

It is the organization's policy not to charge depreciation on fixed assets.

b) Organization Characteristics

The organization is a non-profit organization. Therefore, any surplus it may generate is non-taxable.

2. FIXED ASSETS

	1990	
	Cost	Accumulated Depreciation
Office furniture and equipment	$ 4,445	$ -
Cost less accumulated depreciation		$ 4,445

3. COMMITMENT

The Organization has leased realty at an annual rental of $3,600 to 1993.

4. CHANGES IN NON-CASH WORKING CAPITAL

(Increase) in accounts receivable	$ (5,000)
Increase in accounts payable	347
	$ (4,653)